G. R. S. 50]

GENERAL AND REVENUE SECRETARIAT.

1913-14
(municipal.)

File No. 154-11

Serial Nos. 1-9 Proceed

Papers Filed.

Month Nov 1914

SUBJECT

Taxation of Railway buildings under the administration of Mysore Co.

PREVIOUS REFERENCES.	LATER REFERENCES.
Mysl 151-05. 154-11 L7 210. of 1895 Mo 1824 of 1881-9	

1st
Klinenger 6/4/13

2176 I

(G R S. 11]

1911-12

GENERAL AND REVENUE SECRETARIAT

( )

NOTES

Jud 154-1911

File No. 1

FILE HEADING

Taxation of Railway buildings in the administration of the Madras and S. Mr. Railway

From

The Chief Engineer of Mysore

No 191 Dated 24-10-1911 Received 27-10-11,

Diary No	Enclos. 2	Spare Copies.	Serial No 1
2176.			

BRIEF ABSTRACT OF LETTER.

Forwards 2 copies of the ~~Government~~ notification of the Govt. of India dt. 230 & 24-4-1911 declaring that the adm^n of the Madras & S. M. Ry. shall be liable to pay the taxes as specified in the Schedule attached to the notifn to certain municipalities and Cantonments in India.

NOTES AND ORDERS

Submitted for orders. The municipalities in the State authorized by the above notifn to levy taxes are the Mysore & Bangalore city municipalities

Note 2. Please put up all the

(15)

NOTES— Next Sheet

Serial No.

previous papers in connection with this subject - It appears from the Secretary's memo to the Agent, Madras and S M-Ry that the notification brings matters up to date in so far as the taxes which are at present paid are in question - Why is the Bangalore City municipality mentioned twice in the notification? It may be that the first mention is with reference to the Madras Railway and the second with reference to the S M Railway -

3-11-11. Mle

T

3. Municipal File No 113-1910 containing all the references connected with the subject is part of It will be seen from the correspondence ending with the First Assistant Resident's letter No 768 dt 6-12-1905 and its enclosure that the Bangalore City Municipality has no right to levy any tax on the buildings in the Bangalore City Railway Station as the full jurisdiction over the same (leasing the M & S M Ry) has ceded to the British Govt. the laws of the Mysore State including the Bangalore Town Act Regn. 1871, cannot be enforced in that Station. But in view

Note - Contd sheet

GPB—60,000- 12-8-10

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of the fact that the Municipality was rendering certain services to the Railway it was decided by the Hon'ble the Resident, at the mutual request of the Railway authorities and the Bangalore City Municipality, that the Company should pay to the latter a fixed sum of Rs 1,980 per annum as a fair return to the services rendered by it in return for all taxes which were being paid by the Company. This sum was fixed for a period of 10 years from 1st July 1901.

4 The sum of Rs 1,980 was arrived at as shown below—

(1) Water and lighting service — Rs 900
(2) In lieu of Conservancy — Rs 900
(3) Special sanitary work 180
Total Rs 1,980

Thus the house, water, lighting and conservancy taxes have been taken into consideration in fixing the above lump sum payment by the Railway Admn to the Bangalore City Municipality.

5. The Govt. of India (Railway Board) have now issued a notification under Section 135 of the Indian Railways Act 1890, declaring that the Madras and S. M. Railway Administration shall be liable to pay certain taxes in and of the

Note— Contn sheet

GPS—60,000 —12-8-10

Serial No.

funds of certain local authorities among which are the Bangalore and Mysore City Municipalities. In the former case house, lighting, water and scavenging taxes have been conceded and in the latter case only house and water taxes have been conceded.

6. It will be seen from the terms of the Secy. Railway Board, at the foot of the 5 of 1. notification that the notification is intended only to bring matters up to date in so far as taxes which are at present in question and that further taxation proposals be levied from time to time will be dealt with in each case on its merits under Section 135 of the Indian Railways Act, 1890. The lump sum payment agreed to in respect of the buildings in the Bangalore City Ry. Stn. holds good till the end of June 1914. Till then there can be no question of enhanced taxation revising the existing taxes.

7. As regards the Mysore City, Municipality the jurisdiction over the Railway Station in which has not been ceded to the British Govt., the Mysore Govt. is at liberty to issue a notification under Section 117 (1) of the Mysore Railways Regs. IV of 1894,

Note—Contn sheet.

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General and Revenue Secretariat

Ind File No. 154 of 19 11

Serial No.

declaring what taxes may be levied in respect of the buildings in the Rly Stns. In Immediate File 103 of 1910 the issue of such a notification in respect of the buildings in the stations on the Bangalore – Mangalore and the Birur – Shimoga Railway lines, is under contemplation. It is not known why the Govt. of India have declared that only house and water taxes are leviable in respect of the buildings in the Mysore Rly Stns through that Rly is not under the jurisdiction of the British Govt.

Submitted for orders.

16/4/23

8. No action appears to be necessary on this file as the Railway Board (Govt of India) notification only brings existing matters into one Compilation – The Compilation herein appears to require Correction. But we are not Concerned with it.

9. Action is being taken on a Separate file as the taxes payable by the Railway Admn for Municipal Stations within limits of Municipalities on the B'lore – Mangalore and Birur – Shimoga R[y]

Keep this Secy's return from Delhi
Note—Contin Circt
12/1/12

GPR—60,00 – 12-8-10

Secy 12/1/12

2176 (7)5.9 12 16

G. R. S. 12]
General and Revenue Secretariat

Rail File No. 154 of 19 11

Serial No.	
	11. The file may be forwarded here to Rly Secy for perusal & remarks if any
	Sd 9/2/12
Rev no 80 8/2/12	12. Forwarded to the Railway Secretary for perusal and remarks if any
	By order
	Illegible
	7.2.12 for Secretary
IV 14/3	no R.07 of 13.2.12
IV 14/3	13. Seen & returned with thanks. My Department has no remarks to offer
	Illegible Secretary for Railways. Government of Mysore
	12.3.12
	Illegible

P. T. O.

Note—Contin sheet.

GPS—60,00—12-6-10

(G.R.S. 12)
General and Revenue Secretariat

File No. 154 of 1911

Serial No.

Submitted for orders.

15. This may be filed

(Secy) 20-3-12.

16 Subs to 2nd Cl Dewan for perusal -

USB 20/3/12

20/3

20-3-12

1/4/12

18 The linked file incl 113-10 regarding exemption of Railway buildings has been ordered to be sent to the Railway Secretariat for necessary action. May this be submitted to the Dewan for perusal?

DS-141
Sent on 9/4/12
M.O. No 109 dt 11

(130) Yes

9/4/12 11.4.12

9/4/12 Submitted

Dewan) 11.4.12

Read 12/4/12 12.4.12

20 When Appt Secy does not report he may tell me why Blue Book is shown twice in the list. Many other Municipalities (Calendar 2 vols) are not mentioned

is still behind this file for explanation for his return after

Note 2 on Cover sheet

2176 8

G. R. S. 12]
General and Revenue Secretariat

File No. 184 of 1911

Serial No.

22) Submitted to the asst Secretary, as directed in para 21.

23) As it is not known why Bangalore city is shown twice in the statement of Indian traffic forwarded unofficially to the Secretary to Govt for Railways for noting the information.

24) Submit for orders

25) Forwarded to the Secretary to Govt, for railways for kindly noting the information

By Order
H. Krishnarao
for Secretary

9th May 1912

26) U.O.No. 1 dated Bangalore, July 1912.

Returned, with compliments, to the Secretary to Government, General and Revenue Departments.

Note—Contn. sheet.

GPS—50,000—12-8-10

Railway Secretariat

Wl File No 154 of 191

Serial No

-2-

27) From Residency letter No.3127 dated the 10th June 1912 (copy attached) it will be seen that the entry of the Bangalore City Municipality twice is presumably due to an oversight and might be disregarded.

H Hayward
Under Secretary for Railways,
Government of Mysore.

GPD—1,000—27-9-11

Final File No. 84-11

Letter No.3127 dated the 10th June 1912 from the First Assistant to the Resident in Mysore to the Dewan of Mysore.

With reference to Mr. Visvesvaraya's letter No.659 dated the 5th June 1912, I am directed to state that the entry in regard to the Bangalore City Municipality on page 3 of the Railway Board's Notifications No.230 dated the 24th August 1912 is presumably due to an oversight and might be disregarded.

R S. 12]

General and Revenue Secretariat | Mk File No. 157 of 1911

Serial No.

9) Copy The Residency letter is a reply to Dewan's query no (1) Vide para 20. (2).. Query no (2). According to Govt order no 15275 dated 15th March 1894, Railway buildings in places where the Bangalore Municipality were not in force, were exempt from payment of local taxes and so some of the Taluk Head Quarter Municipalities are not mentioned in the notification of the Govt of India. After the introduction of the Mysore Regulation VII of 1906, steps have been taken to tax railway buildings, situated within the limits of the Municipalities constituted under the New Regulation or in places subject to the municipal administration of the Bangalore, Nanjangud & Shimoga - Birur Sections of Railway and the case is pending orders (Mysore File no 113-10 & no 5141 submitted to the Secretary to Govt on the 25th June 1910). Steps will be taken to tax Railway buildings in such places on the Bangalore - Harihar

Note—Contn. sheet.

[? S. 12]

General and Revenue Secretariat

File No. 154 of 1911

Serial No

Bangalore – Kuppam & Bangalore – Kolar sections of the Railway, the jurisdiction over which has been vested in the British Govt, after securing the assent of India in the matter

30) Submitted

T.S.B.G.
9/7/13

31)

32) This file is in connection with a Notification issued by the Rly Board under Sec 135 of the Indian Railways Act, showing the nature of taxes etc payable by the Rly Administration to the several local municipalities. In this Notifn only Bangalore City & Mysore City Mpls are entered, Bangalore City being entered twice owing to a mistake in para 20, the Dewan Corpn" while other Municipalities (Jy 4th Rs) are not mentioned ?"

33) It is submitted that under an old order of Govt dated 15th March 1894 all railway buildings, being State buildings were exempt from taxation in all places where the Bangalore Mpl Regns were not in force. As these Regns were in force only in the cities of Bangalore & Mysore, the railway buildings existing

NOTE—Contin sheet.

GPB—61,000—17-6-12.

R. S. 12]

General and Revenue Secretariat. | File No. 154 of 191

Serial No.

to be exempt from local taxation. The Bangalore Mct Regulations have now been superseded by the Mct Regulation of 1906 & there is no exemption for railway buildings as such, under the Mct Regulation Therefore, it is submitted, the regulation Municipality can levy Mct taxes on railway buildings within municipal limits, the liability to taxation having been noticed under Sec 117 of the Mysore Railway Regn or Sec 135 of the Indian Railway Act of 1890 As regards the railway Stns on the Bangalore - Nanjangud Section, the jurisdiction over which is vested in the Mysore Govt, steps are being taken for issuing the necessary notifications under Sec 117 of the Mysore Ry Regn (Vide Mct File No 113 of 1910)

14) The question for consideration now is what action has to be taken with regard to railway buildings situated within the Mct limits, or belonging to Stations on the Bangalore - Hassan & Bangalore - Mandya & K G & Ry the jurisdiction over which has been

As regards Mysore ... with regard to ... in the ... City for the ... purpose for ... Mysore Govt is ... in ... under ... Notification No 102-3 Rev dated 8th August 1912 Sd/-

NOTE—Comin check.

GPB—61,000—17-6-12.

[R. S 12]

General and Revenue Secretariat. | File No. 154 of 1911

Serial No.

ceded to British Govt. Two points arise for consideration (1) whether any right municipality can levy taxes on railway buildings situated on lands the jurisdiction over which has been granted to British Govt. to over which the laws obtaining in City of Bangalore have been made applicable (2) if the tax can be levied, what steps have now to be taken

35) As regards the first point it is doubtful if the Municipalities can levy taxes on railway lands as a matter of right But the analogy of Bangalore City Municipality shows that the Municipalities can claim a certain amount of money as a return for the services rendered by them to the railway lands Thus it has been agreed that the B. & C. I. shall pay a sum of Rs 1950 to the Bangalore City Municipality in return for the services rendered by them That is the reason, probably, why Bangalore City Municipality is included in the notification. (vide paper under Dy. No.) Similar payments can be claimed with regard to the other Municipality

NOTE—Contin ued

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H. S 12]

General and Revenue Secretariat. | File No. 154 of 191

Serial No.

abo.

36) Therefore, after obtaining information from the Deputy Commrs, the Residency may be requested to move Govt of India to exclude notify other Inland Capitals also, such as under Sec 85 of the Ry Act of 1890

37) Please put up draft to Deputy Commrs of Dts through which the Bangalore, Bangalore-Hindupur, Bangalore-Tumkur Railway pass, enquiring whether there are any Regd municipalities having railway buildings within Municipal limits, whether taxes are being levied on such buildings at present & whether the railway buildings derive any benefit from the Municipalities.

Sd 22/7/12

38) Draft, submitted.

29/7

39) Draft calling for information from the Deputy Commrs as suggested above in my note is may be approved

Sd 24-7-12

Secy

40) 2nd Communication Dewan

23/7/12

Sd 8/8/12

NOTE—Contin. sheet

GRB—7000—2-11-13

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R. S 12]

General and Revenue Secretariat | Inl File No. 154 of 1912

Serial No.	
	40) Draft approved by the Ld. Com 25/8/12
	42) Draft approved by Dewan 21/9/12
	43) Issue 23 9 12
2	44) To the Dy Comr Kolar No. 2602 dd 27 9 12 Requests him to state with reference to the Rly stations in the Dt whether they are situated within and limits, municipal &c, whether they derive any benefit from the local bodies concerned & whether taxes are being levied from the Rly administration.
3	45) To the Dy Comrs of Bangalore, Tumkur, Kadur, Hassan, Kadur & Chitaldrug No. 26 vs-9 dd 27. 9 12. Requests them to furnish similar information with regard to the railway stations in their Dts

NOTE—Contn. sheet.

R. S 12]

General and Revenue Secretariat.

Jud File No. 154 of 1911

Serial No	
4	46) From the Dy. Comr Kadur Dt. No. 203 d. 18.11.12 (D 3938) States that except Kadur no other station is within the limits of the municipality or union concerned & that no station derives any benefit from or pays any tax to the local bodies concerned.
	47) The receipt of reports from the other Dy Comrs may be awaited. Subj. 27/11/12
	48) Submitted 29/11/12 29/11/12
5	49) From the Dy. Comr Bangalore Dt. No. 254 d. 31.12.12 (D 3743) States that the railway limits are not situated within the limits of the municipalities or unions concerned, that the railway administration derives no benefits such as lighting &c that no taxes are being levied from the railway administration
6	50) From the Dy Comr Kolar Dt. No. 506 d. 4.1.1913 (D 3855)

NOTE—Contn. sheet.

G R. S. 12]

General and Revenue Secretariat | Ind File No. 154 of 1911

Serial No	
	Reports that Railway stations are in the Sanitary board area, & that they derive no benefits from the Sanitary board except that an electric light is provided for each of the railway stations of Aroegaum and Champion Reefs & that no taxes are realised from the Ry authorities on account of any of these buildings.
7	51. From the Dy Comr Chittoor Dist No. 315 d 20.1.13 (D 4133) Reports that the Ry station buildings at Baramgoa & Karimnagar are within the limits, that the Ry administration derives no benefit nor pays any taxes.
8	52. From the Dy Comr Anantapur dt No. 3249 18.1.1913 (D 4158) States that certain railway buildings such as quarters are within the municipal limits of Anantapur that the Ry administration does not derive any special benefits from the municipality except a road leading from the town to the Ry Station being

NOTE—Contin. sheet.

GPS—65,000—17-6-13.

G R. S. 12]

General and Revenue Secretariat. | Mad File No. 154 of 1911

Serial No	
	maintained & lighted during nights at the cost of the municipality.
9	53. From the Deputy Commissioner Kassan dt. No. 128 d 24 9.13 (D 2152) Reports that the railway station & buildings at Arakkal & Baliapatam are outside the municipal limits concerned that the railway administration does not derive any benefit nor do they pay any taxes, but that some railway buildings used for residential purposes derive some benefits & that consequently a reasonable sum of Rs 6 thousand is paid periodically to the municipal funds.
	54. The action now taken is for having railway buildings situated within municipal limits on the Bangalore-Mangalore, Bangalore-Hindupur, Bangalore-Kolar, Bangalore-Jolarpet Railway lines - Vide para 29 & 34 supra. A statement containing information on the points relating to the subject, prepared from reports received is put up.

NOTE—Contin. sheet.

GPB—61,000—17.8.12

Municipality

Statement furnishing

Sl. No.	Name of the Ry Station	Whether it is situated within the limits of the local body	Whether the Ry administration derives any benefits
Bangalore	Doddabelle	Not situated within the municipal or union limits concerned.	Nothing
	Yelahanka	Do	
	Doddaballapur	Do	
Taluks	Gowribidanur	Do	Do
	Malur		
	Bowringpet		
	New Reefs	Situated within the municipal area.	No benefits are derived from the Sanitary Dept. except those on electric light & provided for each of the Ry Stations Bangarpet and Chickballapur. This
	Kolar		
	Champion Reefs		
	Mulbagal		

formation regarding taxation of Railway buildings.

Whether taxes are being levied on the buildings	Remarks	1968
Maharashtra		
Do		
No taxes are levied.	It is a point for consideration as to whether the provision of the electric light is of sufficient consequence to justify the levying of any tax	1968

	Name of Railway Station	Situation whether within municipal limits or not	Benefits if any accruing to the Railway Station from municipal limits
Dharwar	Dharwar M.	Some of the railway buildings are within municipal limits	
	Gokul M	Outside the municipal limits	No benefits
	Hubli M		
Karwar	Arkalgud M.	Outside the municipal limits	Some residential buildings derive the benefits
	Banavar M	Outside the municipal limits	No benefits
	Karwar M	within municipal limits	no
	Bowr M	Outside the municipal limits	no
	Agganpur M	Outside the municipal limits	no
	Swami M	Do —	no
Chikkaldanagi	Ramgurh M	Not situated within the municipal limits	No benefits
	Halakere M		
	Mayakonda M		
	Bannigere M	situated within municipal limits	
	Kanakapura M		

Whether Same kind of any one Law can be used	Remarks.	19
No Law	It is stated that Law ceases to be applicable on this hypothesis. It is not known how this can be done whereas the hypothesis do not seem to denote any change such as lighting & Conveyancing.	
a mathematical Law of Nature is being assumed & evaluated is not justified.	The circumstances under which the hypothesis have proved true are not known.	
No Law		
no		
no		
no		
no		
No Laws		

G R. S. 12]

General and Revenue Secretariat | Vol File No. 154 of 1911

Serial No

It will be seen therefrom that in most cases railway buildings are outside the Municipal limits concerned, that the Railway administration derive no benefit & consequently do not pay any taxes. The only cases requiring consideration seem to be in respect of buildings in the railway stations of (1) Serampore
(2) Champdani Rly
(3) Bandel
(4) Arambag.

With regard to 1 & 2, the Govt Rly may be requested to state whether they intend proposing the levy of any tax for the electric light provided at the stations & as regards 3, the Govt Council Bandel may be requested to take steps for having the buildings as many as to be in favour of such a course.

The Rly Govt Agency at Bandel may be requested to state the particulars for having buildings outside the limits & sending it to the Govt records of the Arambag case.

There is too minor a point to require Explanation

Unnecessary

NOTE—Contin. sheet.

GPB—61,800—17-8-12.

G R. S. 12]

General and Revenue Secretariat. | File No. 154 of 1911

Serial No.	
	55. Subs for orders
	Dy 61
	18/10/11
	56 The only municipality in whose case action is now necessary is Jamkhed. It is stated that 4 Railway buildings here are Residential quarters, one situated within the Municipal limits. It has to be settled whether such jurisdiction has been ceded only in the case originally occupied by the Ry Company, or whether jurisdiction over land subsequently acquired by the Govt also ipso facto transferred to the Municipality. If the latter be the case, no further action is necessary.
	57 But if such be not the case it has to be settled whether a notf under the Ry Act is still necessary before the buildings can be taxed, and whether permission of the Govt of India is necessary or a notf by Govt under our Rly is sufficient.
	58 Please discuss these points & submit suitable draft.
	Dy 2/1
	27.1.11 59

NOTE—Contin. sheet.

GPB—61,000—17-4-11.

4152

215

G R. S 12]

General and Revenue Secretariat | Pub File No. 154 of 191

Serial No. 59

6

From Govt of India Notfn No. 507-1 d 6-2-1896 it appears that full jurisdiction has been ceded over lands occupied or that may hereafter be occupied for railway purposes. I am to make the point clear to Govt might appear to cede to state whether the buildings proposed to be taken over entail the jurisdiction ceded to the British Government

b Submit for orders with draft

DS 61

6-2-96 a Extract from the Govt of India Notfn of 6-2-96 shows that the Supreme Govt has no jurisdiction over buildings belonging to the Railway between Bangalore & Hariehal, even though it does not include in the Land Cedes by the Treaty of 1792 & Supl 1793. Therefore it does not appear to be possible to take the buildings referred to by the Inspecting Officer.

b Forwarded to Mr III for his advice

Jan 27-1-13

Mr 16/2

NOTE—Contn sheet.

GPB—60,000—25-9-12.

General and Revenue Secretariat | All File No 157/ of 1912

Serial No.

Subd.

(3) The points for decision of Branch III seem to be

(1) Whether, the Ry company having built 4 buildings of theirs within the Dumdum City Municipality they the jurisdiction over the exact areas occupied by the said buildings would in fact revert to the Govt of India under the terms of the Instr No 507-I dated 6/2/1886

(2) Whether a Instr is necessary before the buildings can be used and whether permission of the Govt of India is necessary or a notn under our Regn is sufficient.

(3) Instr No 507-I dated 6/2/1886 is clear & states that all the land Buildings (including occupied as stations, outbuildings and for other railway purposes) which are occupied or may be hereafter occupied by the railways mentioned therein has been ceded to the British Govt. Therefore the four buildings in question become

Page 5 2 of printed correspondence 7 Leg

NOTE—Contin sheet.

GPB—60,000—20-7-12.

J. ... 271-13.

(R. S. 12]

General and Revenue Secretariat.

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24

Serial No

part of the ceded lands if the lands on which they are built have been acquired by the Administration for railway purposes

As regards the 2nd point as jurisdiction over the lands on which the buildings are situated belong to Britsh Govt, the Mysore Railway Regn has no application. The Indian Railways Act is applicable and if the buildings have to be taxed A notn under sec. 135 of the Indian Railways Act, 1890 declaration to that effect should be issued by the Govt of India as was done in the case of the Bangalore and Mysore stations (vide Govt of India Ry Bd. Notn No 230 of 24/8/1911).

Flag A

(48)
2/3/14

14 As there appears to be some misapprehension regarding the nature of the enquiry addressed to the Dy Comrs of Dt Mrs' which the Bangalore

NOTE—Contd sheet.

(1)P.B—85,000—17-6-13.

Serial No.

Mysore

Hanhar & Hindupur lines run, it may be useful to state the reasons once again which led to the suggestion of language last above being made. The Mysore Railway Regn has of course no application to lands occupied by Railway Cos the Jurisdn over which has been ceded to the British Govt; nor can Municipalities claim, as of right, to tax railway lands & buildings, as Jurisdn over them is vested in the British Govt. What was suggested, (as is clear from para 35 of these notes) was that the case of Bangalore City Rly Stn should be taken as an analogy, to claim some amounts from the Rly Companies in case any benefits were derived by them from other Municipalities as regards other railway Stns. In the case of Bangalore City Stn the Jurisdn over which is vested in the British Govt, a sum of Rs 1980 is paid by the Rly Co to the City Municipality in return for services rendered by the latter. It was, therefore, suggested by me in para 35 of these notes that this principle may be extended to other railway Stns the Jurisdn over which is vested in the British Govt. The basis

NOTE—Contin. sheet.

Serial No.

for making any such claim was is whether any services are being rendered by any Municipality to any railway Stn in the State, & hence the Dy Com was requested to furnish details of such services, if any.

6] This is the legal position of the matter. It is for the Administration to consider, with ref to the information furnished by the Dy Com, whether any representation should be made to the Resy in connection with any Ry Stn on the lines under the Jurisdn of the Br Govt

Br IV) SPM 3/5

68

Submitted for orders. No further action appears to be necessary in the case. The papers may therefore be directed to be recorded.

TS 61

12/3/14 69. The statement received from the Dy Comr shows that in the Cowcaden and Champion Reefs Stations, only Electric light is provided by the Sanitary Board. This does not appear to be such a light as to require

VOTE—Contn sheet.

(G. R. S 12]

2152

General and Revenue Secretariat | Ind. File No. 154 of 191/ .

Serial No	
	Burma payment thereof
70	In Insufficient Some residential quarters are said to be within municipal limits. This is apparently an error (Reference with para 61 supra). The Railway buildings in Insein derive no benefit from the Municipality except a road which leads to the Station from the town. But this also made applies to such a Service as would [illegible] a Claim for payment by the Municipality of the Rangoon City Ry Station.
71	In the case of Prisons, it is stated that some residential buildings are receiving certain benefits e.g. Conservancy, lighting, and that reimbursement is being paid for Services rendered.
72	Under these Circumstances it is submitted that no further action appears necessary. Para 3 & 4 supra show the grounds on which the Rangoon City Railway Station made a payment to the City Municipality (vide also Para 5)
73	I agree in the above views submitted for orders.
74	I agree too.

Reminder 3 of 1919 & 12 C.S.

16/3.

2nd member

26/3

27/3

28/3

NOTE—Contn. sheet.

GPB—50,000—7-11-19

D 2176

1911-1912
CL. NO. 9
FILE No. 154-N
of 1911.
SERIAL No. 1

Railway Secretariat

File No 120-34

Serial No

Residency endorsement No.5921 dated 30th September 1911, forwarding copies of Government of India, Railway Board, notification No.230, dated the 24th August 1911, on the subject of the taxes to be paid by the Administration of the Madras and Southern Mahratta Railway.

No. 191 dated the 24th October 1911.
Encl 2 26 4

with one spare copy.

A copy of the above notification is forwarded, with compliments, to the Secretary to the Government of Mysore, General and Revenue Departments, for information.

IV 27/10/11

R. G. Tallents

Secretary for Railways,

E.V. Government of Mysore.

Rly

GPS—1000—21-4-11

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD).

Simla, the 24th August 1911.

NOTIFICATION No. 230

In pursuance of Section 185 of the Indian Railways Act, 1890 (IX of 1890), and in supersession of all previous notifications on the subject, the Governor General in Council is pleased to declare that the Administration of the Madras and Southern Mahratta Railway shall be liable to pay, in aid of the funds of the local authorities set out in the Schedule hereto annexed, the taxes specified against each in the second column thereof.

Schedule.

Local Authorities.	Taxes.
1	2
Anakapalli Municipality	House and land taxes.
Adoni ditto	House and water taxes.
Bezwada ditto	House, land and water taxes.
Cocanada ditto	House, land and water taxes.
Cuddapah ditto	House, land and water taxes.
Ellore ditto	House and land taxes.
Nellore ditto	House and water taxes.
Rajahmundry ditto	House and land taxes.
Vanyambadi ditto	House tax.
Vizagapatam ditto	House, land and water taxes.
Tenali ditto	House and land taxes.
Ongole ditto	House and water taxes.
Bangalore Cantonment	House, lighting, water and scavenging taxes.
Bangalore City Municipality	House, lighting, water and conservancy taxes.
Madras Municipality	House, lighting, water and land taxes.
Ambur ditto	House tax.

Local Authorities.			Taxes.
1			2
Arkonam	Municipality	... ...	House tax.
Bapatla	ditto	... ...	House tax.
Bezwada	ditto	... ...	House tax.
Chirala	ditto	... ...	House tax.
Dowlaishwaram	ditto	... ...	House tax.
Ganty	ditto	... ...	House tax.
Gundugolam	ditto	... ...	House tax.
Gudur	ditto	... ...	House tax.
Kamalapuram	ditto	... ...	House tax.
Kavali	ditto	... ...	House tax.
Kovvur	ditto	... ...	House tax.
Kuppam	ditto	... ...	House tax.
Nandalur	ditto	... ...	House tax.
Nayúdupetta	ditto	... ...	House tax.
Pithapuram	ditto	... ...	House tax
Ponneri	ditto	... ...	House tax.
Ponnuru	ditto	... ...	House tax.
Puttur	ditto	... ...	House tax
Rajampeta	ditto	... ...	House tax.
Ranipet	ditto	... ...	House tax
Renigunta	ditto	... ...	House tax
Samalkot	ditto	... ...	House tax.
Sattabum	ditto	... ...	House tax.
Salurupet	ditto	... ...	House tax.
Tadpatri	ditto	... ...	House tax.
Tiruvellur	ditto	... ...	House tax.
Tiruvottiyur	ditto	... ...	House tax.
Tiruttani	ditto	... ...	House tax.
Tuni	ditto	... ...	House tax.
Vettapalam	ditto	... ...	House tax.
Vellamanchilli	ditto	... ...	House tax.
Anantapur	ditto	... ...	House and land tax.

Local Authorities.	Taxes.
1	2
Bellary Municipality	House tax.
Guntur ditto	House, land and water taxes.
Masulipatam ditto	House tax.
Nandyal ditto	House tax.
Bagalkote ditto	House and conservancy taxes.
Belgaum ditto	House tax.
Bijapur ditto	House tax.
Dharwar ditto	House tax.
Gadag ditto	House tax.
Hubli ditto	House tax.
Poona ditto	House, conservancy and water taxes.
Bellary Cantonment	House tax.
Mysore Municipality	House and water taxes.
Bangalore City ditto	House, water and lighting taxes.
Chittoor ditto	House tax.
Dharmavaram ditto	House tax.
Giddalur ditto	House tax.
Gudivada ditto	House tax.
Hindupur ditto	House tax.
Hospet ditto	House tax.
Kadiri ditto	House tax.
Kottur ditto	House tax.
Madakasira ditto	House tax.
Pamidi ditto	House tax.
Pedana ditto	House tax.
Penukonda ditto	House tax.
Narasaravupet ditto	House tax.
Vinukonda ditto	House tax.
Vayalpad ditto	House tax.
Rayadrug ditto	House tax.
Tirupati ditto	House tax.

R. C. F VOLKERS,
Secretary, Railway Board.

No. 1073-R.G., dated the 24th August 1911.

Copy forwarded to the Agent, Madras and Southern Mahratta Railway, for information, with the remark that the notification is intended only to bring matters up to date in so far as taxes which are at present paid are in question and that further taxation proposed to be levied from time to time will be dealt with in each case on its merits, under Section 185 of the Indian Railways Act, 1890 (IX of 1890).

By order,

O. F. ANDERSON,

for *Secretary, Railway Board.*

No. 1073-R. G., dated the 24th August 1911.

Copy forwarded to the Secretary to the Government of (1) Madras, Local and Municipal Department, (2) Bombay, General Department. The Honourable the Resident in Mysore and Chief Commissioner, Coorg, for information.

By order,

O. F. ANDERSON,

for *Secretary, Railway Board.*

G.R.S 26]

File No 154/11

Serial No. 2

Diary No of letter replied to

No 2602 ml 154-11-

27 9 12

General and Revenue Secretariat

(Rev)

, the 19

To

The DY Comm.

Tholer &c

27 9 12

Signed by Mr S P R

Sir,

I am directed to request you to be so good as to state with reference to the marginally noted railway stations in your &c whether the railway buildings in said stations are situated within

over

Gundlupet
Malur
Bowringpet.
Nine Reps
Coimbatore
Coorg
Chittoor
Chittoor Reps
Mettupalayam

SUBJECT

Rly 3614

the limits of the municipalities, mines or the Sanitary Board area concerned, whether the Railway Communication derive any benefits such as Communications, lighting, Conservancy from the local bodies concerned and whether taxes are being levied from the Railway Communication on such buildings at present. Detailed information on these points may be submitted early.

I have etc

Asstt Secy 24/8/12

List of enclosures,

Copied by

Examined by

GPE—10,000—26-8-11

154/11

C.R.S. 26]

File No. 110 (2)
Serial No. 3

Diary No of letter replied to 7370

No 2625-G
ml 152-11-
9-7-12

General and Revenue Secretariat
(Mysore)
, the 19

To
The Deputy Commissioner
of
Bangalore

7-7-12

Signed by Mr SDR

Bangalore Dt
Doddaballapur
Yelahanka
Doddaballapur

Tumkur Dt
Tumkur
Tiptur
Gubbi.

(P T O)

Sir

I am directed to request you to be so good as to state with reference to the marginally noted railway stations in your Dt whether the railway buildings in those stations are situated within

over

SUBJECT

No 2419

the limits of the municipalities or unions concerned, whether the Railway administration derive any benefits such as communications, lighting, conservancy from the local bodies concerned and whether taxes are being levied from the Railway administration on such buildings at present. Detailed information on these points may be submitted early.

I have etc.

Sd/- 23/2/11
Offg Secretary

Hassan Sd-
Arsikere
Banavar
Hadur Sd-
Hadur
Birur
Ayyampur
Sivani
Lakkalakaru Sd-
Ramagiri
Holalkere
Honnavanda
Davangere
Harihar

List of enclosures,

27/2

Copied by
Examined by

GPB—10,000—28-8-11.

1672

From
A Subrahmanya Iyer Esqr Post
Deputy Commissioner
Kadur District

To
H R Sreenivasiengar Esqr M.A.
Secretary to the Government of
H H the Maharaja of Mysore
General Revenue Department
Bangalore.

Dated 18
Despatched 21 } November 1902

Received

General No 202.
No.

Enclosure No.

Furnishing certain details called for with respect to Railway buildings at Kadur and 3 other places.

APB—1,71,603—23.5.11

ARY No. 2938

10-12-10 13

Received in Chickmagalur 18th November 1912

No. 154-11

TRIAL No. 4

From — A. Subrahmanya Iyer Esqr BA
Deputy Commissioner
Kadur District

To

K R Seshanarasimgar Esqr MA
Secretary to the Government of
H H the Maharaja of Mysore
General and Revenue Departments
Bangalore

Sir,

With reference to your letter No. 2625-9 / Ml 154-11-3 dated 27th September 1912 calling for certain information regarding the Railway Stations at Kadur, Birur Arjampur and Sivani, I have the honor to state that with the exception of Kadur Railway Station which is reported to be within the limits of the Kadur municipality, the remaining stations are all situated outside the limits of the municipality or union concerned

None of the abovementioned 4 stations derives from local bodies any benefits such as conservancy, lighting etc nor has any tax been imposed on any of them by the local bodies concerned

I have the honor to be,
Sir,
Your most obedient servant
S. Chikkanna
Assistant Commissioner, Kadur Dist
For Deputy Commissioner,
(Absent on circuit)

CKP

W 41 [illegible] 19

From

The Deputy Commissioner
Bangalore Dt

To

The Secretary to the
Government
of Mysore
General Branch
Bangalore

Dated 31/12/42

Despatched 3/1/1943

Received

General No S 254
No

Enclosure No.

Information re the
sanction of Asbestos
Railway Stations within
the union or municipal
limits etc.

G.P.P.—.50.000 .0-6-11

Office of the Deputy Commissioner
Bangalore District

Dated, Bangalore 3rd December 1912

From,

B. J. Kumaraswami Naik Esquire B.A.
Deputy Commissioner
Bangalore District

To, K. R. Srinivasaiengar Esquire M. A.
Offg Secretary to the Government of Mysore
General and Revenue Departments
Bangalore

Sir,

With reference to your letter no: 2625-7/Rl 154-11-3 dated 27th September 1912, calling for detailed information regarding the situation of the Marginally noted Railway stations within the Limits or Municipal limits etc, I have the honor to state that the Railway buildings in these stations are not situated within the limits of Municipalities or Unions concerned, and the Railway Administration derives no benefits such as communications, lighting, conservancy from the Local bodies concerned and that no taxes are being levied from the Railway Administration of such buildings.

Yelahanka
Doddaballapur

I have the honor to be,
Sir,
Your most obedient Servant.

Deputy Commissioner
Bangalore District

1913.

From D. F. Browning Esqr
Deputy Commissioner
Kolar Gold Fields

To H. Krishnadeva Raya Esqr
Secretary to the Government of His
Highness the Maharaja of Mysore,
General & Revenue Department,
Bangalore.

Dated 4

Despatched 7 January 1912

Received

General No 506.
No

Enclosure No.

Furnishing certain information regarding the Railway building & Railway Stations in this District.

Office of the Dy Comr
Dated, Kolar 4th January 1913

DIARY No 3855

From.

P. T. Balaram Esqr.,
Deputy Commissioner,
Kolar Dt.

1911-1913
SECTION Genl
FILE No. 154-11
SERIAL No. 6

K. A. Shrinivasacharya Esqr. B.A.
Secretary to the Government of
His Highness the Maharaja of Mysore,
General & Revenue Departments,
Bangalore.

Sir,

With reference to your letter No. 2602 / 154-11-2 dated 27th September 1912, requesting me to furnish certain information regarding the Railway building of the marginally noted Railway Stations, I have the honor to state that the Railway buildings at the first 3 stations are all situate outside the Municipal limits, and that they do not derive any benefits such as communications, lighting

1 Gauribidanur
2 Malur
3 Bowringpet
4 Mulbagal
5 Coromandal
6 Oorgaum
7 Champion Reefs
8 Marikuppam

N.B. I do not know what

lighting, conservancy from the Local Bodies concerned, and no taxes are levied from the Railway Administration on such buildings. As regards the Railway buildings of the other 5 Railway Stations as they are all situated in the Quinine area, and derive no benefits from the Sanitary Board except that an electric light is provided for each of the Railway Stations of Goorgaum and Champion Reefs No taxes are levied from the Railway Administration on these buildings.

I have the honor to be,

Sir,

Your most obedient Servant.

W. Bowring

Deputy Commissioner
Kolar Dorkaels

From The Secretary
Chief Commissioner
Chamarajendra

To The Secretary to Govt
Genl & Rev Depts
Bangalore

Dated

Despatched 20th January 913

Received

General No. 305

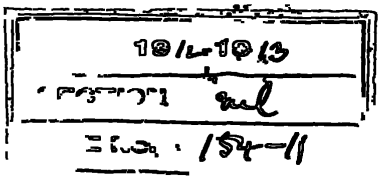
No

Enclosure No 1

Furnishing the information called for in respect of Railway buildings in the D[illegible]

305
Gn 1

4133



Office of the President of Municipalities,
Chitaldrug District.
Dated Chitaldrug, 18th January 1913.

From

T. Rayalu Chetty Esquire,
President of Municipalities,
in Chitaldrug District Charge.

To

K. R. Sreenivasiengar Esquire, M. A.,
Officiating Secretary to the Government of
His Highness the Maharajah of Mysore,
General and Revenue Departments,
B a n g a l o r e.

S i r,

With reference to your letter No. 2625-9/Ml.154-11-3 dated 27th September 1912, calling for certain information regarding Railway buildings in the District, I have the honor to append hereto a statement furnishing the information called for in the above.

I have the honor to be,
S i r,
Your most obedient servant,

President of Municipalities,
in Chitaldrug District Charge.

R.Mitty.

12

Encl to ref 1574-1/87

Name of Railway building	Whether the building is situated within the Municipality or Union	Whether the Railway administration derives any benefits, such as communications, lighting, conservancy	Whether taxes are being levied from the railway administration on the building at present
Ramagiri	Not situated in the Union	The Railway administration derives no benefit	No tax is being levied
Holalkere	Do within the Municipality or Union	"	"
Moyakonda	Do	"	"
Davangere	The building is within Municipal limits	"	"
Harihar.	Do	"	"

Chitradurga
18 Jan 1988

Assistant Commissioner
& Asst Collector in Distt Charge

1913

From

The President,

District Board,

Tumkur District.

To

The Secretary to the Govt. of Mysore,

General and Revenue Departments,

Bangalore.

Dated 18th January 1918.

Despatched 20.1.—

Received

General No.

No. 324

Enclosure No. nil —

Stating that the Railway buildings at the Municipal towns of Gubbi and Tiptur are not situated within Municipal limits & that in the case of the Tumkur Municipality certain buildings are situated within its limits & that taxes therefore seem leviable on the buildings -

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GPB—3,76,000—8-4-12

JAN 1913
SECRETARY to
No. 154-11

Office of the
President of the District Board,
Tumkur District,
Dated Tumkur, 18th January 1913.

From

C.S.Balasundaram Iyer Esqr., B.A.,
President of the District Board,
Tumkur District.

To

K.R.Srenivasa Iyengar Esqr., M.A.,
Offg: Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

With reference to your letter No.2625-9/M1·154-11-3 dated the 27th September 1912 requesting to be informed whether the Railway buildings in the Stations referred to therein are situated within the limits of the Municipalities or Unions concerned and whether the Railway Administration derive any benefit such as communications &c, I have the honor to state as follows:-

1. Tumkur is a District Head Quarter Municipality. Some of the Railway buildings at this Station are situated within the Municipal limits of Tumkur.
- P.W. Inspector's quarters.
- P.W. Inspector's Office.
- Servants lines.
- Police and Porter's lines.

The Railway Administration does not derive any special benefits from the Municipality except a road leading from the Town to the Railway Station, which is maintained and lighted during nights at the cost of the Municipality. At present no taxes are being levied from the Railway administration on these buildings, Taxes seem to be leviable on these buildings.

2. Gubbi and Tiptur. These are Municipal Towns. The Railway buildings at these Stations are not situated within

the

the respective Municipal limits.

I have the honor to be,

Sir,

Your most obedient servant,

Treasury Assistant Commissioner,
For P r e s i d e n t,
Absent from the Station.

TBM.

IV

1913-14

From

3619 .O.R.S. Litchfield, Esquire,
Deputy Commissioner,
Kadaba District

To

V. R. Srinivasa Iyengar, B.A., B.L.,
Secretary to the Government of
H. H. the Maharaja of Mysore
Revenue and Finance Departments,
Bangalore

Dated 24th September '13

Despatched 28th.

Received

General No 128
No S

Enclosure No Nil

Subject

Stating that as the Railway buildings in the district are not situated within Municipal or Union limits, no tax is being levied on them.

GPS—50,000—26-9-12

1913-14

D 265-2

Office of the Deputy Commissioner,
Hassan District
Dated Hassan 24th September '13.

Jud 154-11
49

From.
C. R. W. Nethersole Esquire,
Deputy Commissioner,
Hassan District

To,
K. Seshadri Iyengar Esquire Asst
Secretary to Government of His Highness
the Maharaja of Mysore,
General and Revenue Departments,
Bangalore

Sir,

With reference to your letter No 2625-9
Jud 154-11-3
dated 27th September 1912, requesting informa-
-tion as to whether the Railway buildings
in the marginally noted Railway Stations * Arsikere
in this District are situated within the Banavar
limits of the Municipalities or Unions
concerned, and whether the Railway Adminis-
-tration derive any benefits such as
Communications.

communications, Conservancy, lighting etc. from the respective local bodies, I have the honour to state that from the Arsikere Builder's report No. 50 dated 21st September '13 received through the Assistant Commissioner, Channarayapatna Sub Division with his Lr. No. 375 dated 22nd September 1913, it is observed that the Railway buildings and the Arsikere Railway Station are not situated within the Municipal limits of the Arsikere Town, that the Railway Administration does not derive any benefits such as Conservancy, lightings, and that no taxes are being recovered from them. The Builder states however, that there are some buildings used for residential purposes by the Railway Police officers at Arsikere, which derive these benefits and that a reasonable tax of Rs 6/- due thereon

is being received and credited to the Municipal Funds.

2. As regards the Banavar Railway Station, it is reported that as it is situated at a distance of 1 3/4 miles from Banavar, it is beyond the Union limits, and that as no such facility has been afforded to the Railway authorities there, no tax is levied on the Railway buildings.

3. The Assistant Commissioner, Channarayapatna Sub Division has been required to obtain the Amildar's explanation for having delayed his report in this matter.

I have the honour to be,
Sir,
Your most obedient Servant
H. W. Weatherall
Deputy Commissioner,
Hassan District

Rai

MR